

VIABILITÉ DES FINANCES PUBLIQUES MAROCAINES

Au Maroc, la gestion des finances publiques est entrée dans une phase avancée après avoir connu plusieurs réformes. Ces dernières ont favorisé, actuellement, la mise en place d'un système budgétaire et comptable qualité de modernité.

Les différents chapitres de cet ouvrage sont développés dans le souci de donner une idée assez complète sur la viabilité des finances publiques marocaines. Plus précisément, il s'agit des problématiques suivantes :

- Les éléments pour une réforme de la loi organique des finances de 1998 ;
- la qualité des prévisions des opérations budgétaires ;
- les trajectoires budgétaires ;
- la gestion budgétaire ;
- le dosage fiscal entre impôts directs et indirects. Une analyse en Équilibre Général Calculable statique ;
- la gestion de la trésorerie publique ;
- la dette publique et l'évaluation de sa soutenabilité ;
- le financement public du secteur de l'éducation. Une analyse en Équilibre Général Calculable dynamique.

Mohamed KARIM est titulaire d'une habilitation universitaire en économie et d'un doctorat en sciences économiques. Actuellement, il est professeur d'économie et des finances publiques à l'Université Mohammed V-Souissi, coordinateur de master spécialisé en Ingénierie Financière Publique (IEFP) et d'une Equipe de Recherches en Macroeconomie et Finances Publiques (EREMEFP). Il est à rappeler aussi que l'auteur est un ancien inspecteur administratif au Ministère des Finances marocain et consultant auprès de divers organismes internationaux.



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Viabiliteacute Des Finances Publiques Marocaines

Mohamed Karim

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Viabiliteacute des finances publiques marocaines Mohamed Karim, 2010-11-01 Au Maroc la gestion des finances publiques a connu plusieurs r formes qui ont favoris la mise en place d un syst me budg taire et comptable qualifi de moderne Sont ici pr sent s les l ments pour une r forme de la loi organique des finances de 1998 la qualit des pr visions des op rations budg taires les trajectoires et la position budg taires le dosage fiscal entre imp ts directs et indirects la gestion de la tr sorerie publique la dette publique et le financement public du secteur de l ducation **Viabilite Des Finances Publiques Marocai**, 2013

Les finances publiques et les impératifs de la performance : le cas du Maroc Mohamed Harakat, 2011-06-01 Cet ouvrage propose une introduction aux finances publiques contemporaines l preuve des exigences de la transparence Il explique les soubassements et les enjeux de la reddition des comptes l heure de la crise de la r forme des finances publiques et des grands d fis nationaux et internationaux de la gouvernance cognitive et globale **Les déficits budgétaires au Maroc** Abderrazak El Hiri, 2018-01-01 Il importe de d finir ce qu est un d ficit budg taire pour disposer d une grille de lecture fiable Avec cet ouvrage le lecteur dispose d une synth se des diff rentes conceptions conomiques Un ouvrage qui vient point au moment o conomistes et politiques cherchent une voie de sortie des crises conomiques et financi res qui se prolongent fatalement en crises politiques et sociales Les finances de l'Etat au Maroc Jilali Chabih, 2007 Les finances de l'Etat au Maroc Anas Bensalah Zemrani, 1998 Engager une r flexion dans le cadre d un ouvrage sur le budget en tant qu instrument de d veloppement conomique et social n est pas chose ais e L auteur a essay de circonscrire le sujet en s attachant

essentiellement dans la premi re partie d crire et explorer les voies et les moyens susceptibles de concourir la modernisation de la proc dure budg taire Dans une seconde partie il s est efforc d analyser et de rechercher les moyens qui permettraient l utilisation de la politique budg taire des fins de d veloppement conomique et social Le second tome vise aider l entreprise s acquitter de son devoir fiscal et cherche r aliser un triple challenge l instauration de la simplicit de l efficacit et de l quit Son but est d attirer l attention sur les imperfections du syst me marocain d imposition et d aider l entreprise comprendre les m canismes fondamentaux du syst me fiscal qui jouit d une solide r putation d sot risme Le contrôl e des finances publiques au Maroc Said Oujemmaa, 1995*

La bonne gouvernance des Finances publiques au Maroc à la lumi ère de la loi organique relative à la loi de finances Mounir Aomari, 2025-04-10 Cet ouvrage se penche sur la r forme des finances publiques au Maroc travers l adoption de la Loi Organique relative la Loi de Finances LOF en 2015 En analysant cette r forme l auteur d montre comment la LOF a marqu une avanc e majeure dans la modernisation des processus budg taires en introduisant des concepts novateurs tels que la gestion ax e sur les r sultats la structuration du budget en programmes budg taires et le renforcement de la reddition des comptes avec les rapports de performance Ces principes visent am liorer la performance des politiques publiques et optimiser l utilisation des fonds publics L ouvrage effectue une analyse comparative entre le Maroc et la France o des r formes similaires ont t entreprises avec la Loi Organique relative aux Lois de Finances

LOLF L auteur met en lumi re les points de convergence et de divergence entre les deux exp riences offrant ainsi un cadre d valuation pertinent pour mesurer l impact de la LOF au Maroc Ce livre s adresse non seulement aux chercheurs et tudiants en finances publiques et en droit public mais galement aux praticiens et d cideurs publics Il propose des pistes de r flexion et des recommandations pour am liorer la gouvernance financi re renforcer la transparence et garantir une meilleure efficacit des r formes budg taires contribuant ainsi un d veloppement socio conomique durable *Les finances publiques au Maroc, [1960-1961]* M. Champion (administrateur civil).),Maroc. Ministère de l'économie nationale et des finances,1961 [!]□□□

Responsabilité des acteurs de la gestion publique devant la Cour des

comptes Mohammed Berraou, 2017-11-15 Voici une étude didactique analytique et souvent critique de la responsabilité des acteurs de la gestion publique devant la cour des comptes au Maroc. Grâce à la compétence technique de l'auteur voici restituée l'étude de la juridiction financière dans le contexte d'une démocratie moderne en construction.

réforme de l'Etat Mohamed Harakat. 2020 Quel est l'apport des finances publiques dans la conduite de la réforme de l'Etat ?

Pourquoi la gouvernance des finances publiques est elle accus e de n engendrer que l illusion et le d sarroi et de se borner une d magogie trompeuse et irresponsable de se complaire dans des g n ralit s sans pertinence et sans port e concr te d impact sur le d veloppement de la soci t En quoi consiste le passage du paradigme de responsabilit traditionnelle de l Etat au paradigme de responsabilit soci tale de l Etat plateforme dans la conduite de la r forme Quelle gouvernance de la cyber menace l re de la nouvelle dictature de l conomie num rique Partant de ces questions l auteur explique les raisons des insuffisances de l tude et de la pratique des finances publiques dans les pays africains et au Maroc en particulier L objectif est de mettre en exergue cette incapacit pist mologique et doctrinaire fonder une science financi re et humaine au service de la consolidation d une nouvelle culture de gouvernance d mocratique et strat gique en termes d conomie du savoir d tudes de fragilit d impact d emploi des jeunes de PIB de BIB de genre de cyber s curit de co t de gouvernance et de d mocratie Ces multiples d fis suffisent sugg rer la n cessit de l mergence d un nouveau mod le de d veloppement conomique et social Le but ultime est d adopter une nouvelle approche de r forme de l Etat la lumi re des 17 objectifs de d veloppement durable ODD des Nations Unies 2030 et de l Agenda 2063 de l Union Africaine qui sera au service des priorit s strat giques des pays de la r gion consistant promouvoir des valeurs de travail de comp tence de cr ation et d innovation dans la soci t par le biais de lutte contre la m diocratie la marginalisation des comp tences et les in galit s source diteur *Quel pilotage des r formes en*

finances publiques au Maroc et en France ? Michel Bouvier, 2014 Le succès du pilotage de rôles aussi importantes que

celles concernant les finances publiques qu'il s'agisse des réformes budgétaires ou fiscales qu'elles visent les finances de l'Etat celles des collectivités locales ou de la protection sociale ne va pas de soi Non seulement le pilotage de ces réformes se déroule dans un cadre général de plus en plus difficile mais dans le domaine des finances publiques la réussite du changement est un défi pour plusieurs titres pour les responsables politiques comme pour les responsables administratifs tous

confront s pareillement une autre culture de la gestion financi re publique de nouveaux concepts de nouvelles r gles du jeu L un des risques majeurs qu il convient notamment d viter est d imaginer qu il suffirait de faire appel un mod le technique sophistiqu ayant ventuellement fait ses preuves ailleurs pour que la r ussite soit assur e Il n en est rien Une r forme n a aucune chance de r ussur si elle ne prend pas en compte le fait que tout contexte national est particulier Elle ne peut aussi qu chouer s il n est pas suffisamment tenu compte du fait que les r formes en mati re de finances publiques ont une dimension politique en participant la r forme de l Etat Cette dimension implique que le pilotage des r formes financi res publiques ne doit pas seulement tre con u comme un pilotage administratif gestionnaire un pilotage politique au plus haut niveau doit galement tre mis en place Le danger viter est de r duire la r forme une pression quantitative accrue une gouvernance par les chiffres L chec serait galement assur s il tait ignor que les objectifs fix s ne sont jamais immuables mais toujours volutifs Autrement dit la d marche doit tre progressive et faire l objet d une valuation permanente Quels enseignements tirer des exp riences conduites dans le domaine Quelles nouvelles strat gies de pilotage Quels nouveaux instruments Cet ouvrage rend compte des riches r flexions qui ont t livr es sur le sujet par d minents sp cialistes fran ais et marocains lors du 7e colloque international organis Rabat les 13 et 14 septembre 2013 par le minist re de l Economie et des Finances du Maroc et FONDAFIP Association pour la fondation internationale de finances publiques

Les finances de l'état au Maroc tome 1

,2003-06-01 *Le système budgétaire de l'Etat au Maroc et en France* Saïd Mourabit,2011 L objet de cette tude est de pr senter les grandes tendances qui marquent les m thodes de gestion des recettes de privatisation et d emprunt au Maroc et en France En effet la pr pond rance du paradigme new public management dans les deux pays a fini par influencer de mani re in gale la gestion de ces recettes exceptionnelles qui s inscrit d sormais dans cette perspective Par cons quent les dispositifs d di s la gestion de cette mati re limitent le r le des politiques pr conisent une place centrale du march et poussent une logique de performance Pour la v rification de cette hypoth se deux principales voies ont t emprunt es l analyse des techniques de gestion et l appr ciation des r sultats Au titre de la premi re partie l accent a t mis sur deux mouvements savoir la d budg tisation et la march isation Ces deux mouvements mobilisent un dispositif technique sp cifique derri re lequel se profilent de nombreux enjeux notamment les enjeux d ordre conomique et sociopolitique Quant l appr ciation des r sultats elle s est bas e sur le concept de performance Ce processus relativement r cent dans les deux pays est renforc par l influence de l environnement international ainsi que par l volution des approches de contr le des finances publiques N anmoins le dispositif de performance de l emprunt et des privatisations dans les deux pays n est pas seulement insuffisant mais risque de r duire les objectifs de gestion une simple sph re techniciste sans accorder une grande importance l impact sur le bien tre des citoyens la richesse de la nation et l avenir des g n rations futures

Les grands défis des finances publiques du XXIe siècle au Maroc et en France ,2022 *Le renouveau du système des finances publiques au Maroc* Driss Abbadi,2015 **Le Contrôle des finances publiques au Maroc** Saïd Oujemmaa,1987 Pouvoirs politique et finances publiques : quels

enjeux au Maroc et en France ? Collectif, 2017-08-22 Les finances publiques s'inscrivent aujourd'hui dans le cadre d'un environnement marqué par quatre chocs majeurs : celui de la globalisation, celui de la démographie, celui de l'automatisation et celui du numérique. C'est une transformation du modèle financier public que l'on observe dans ce cadre. Elle va de pair avec une transformation du modèle politique et une fragilisation de la souveraineté des Etats. Pour des Etats économies ouvertes, le poids croissant de la contrainte internationale est en effet susceptible de limiter considérablement les marges de manœuvre dont disposent les finances publiques nationales. Dans un tel contexte, les politiques menées ne peuvent être absolument autonomes, tant en partie au moins, que par des facteurs externes. Tous les Etats, quelle que soit leur taille ou leurs capacités, peuvent se trouver sous la dépendance des marchés qui tiennent gardien de leur gestion, un redoutable pouvoir de sanction. Toute absence de rigueur tout laxisme dans leur politique économique et financière est susceptible de se traduire par une défiance vis-à-vis de la monnaie du pays emprunteur. L'autonomie des gouvernements en matière de choix financiers publics peut se trouver fortement réduite. Dans ce contexte mondialisé et en pleine mutation, la réflexion sur les rapports entre pouvoirs politiques et finances publiques est donc essentielle. Quel est le degré de complexité de la décision financière publique ? Quelles sont les évolutions en ce qui concerne la programmation et l'exécution des budgets publics et le contrôle politique ? Quel est l'avenir de la décision politique en matière de finances publiques ? Cet ouvrage rend compte des riches réflexions qui ont été livrées sur le sujet par des ministres, spécialistes français et marocains lors du 10e colloque international organisé à Rabat les 16 et 17 septembre 2016 par le ministère de l'Economie et des Finances du Maroc et FONDAFIP, Association pour la fondation internationale de finances publiques.

Essai sur la problématique du contrôle des finances publiques au Maroc

, 1994

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